

PENNSYLVANIA DEPARTMENT OF REVENUE
PO BOX 281221
HARRISBURG PA 17128-1221



BUSINESS ACTIVITIES QUESTIONNAIRE REQUEST



NOTICE NUMBER:.....BU1012876718
MAIL DATE:.....03/04/2021

Dear Taxpayer,

The Pennsylvania Department of Revenue has determined that your business may have a physical presence in the Commonwealth and may be subject to Pennsylvania's income and sales tax laws. The Department of Revenue is currently offering a voluntary compliance program to help certain businesses become compliant with past due tax obligations. This business may be eligible to participate in that program.

Pennsylvania's Tax Reform Code provides that storing property or the property of a representative, including inventory, at a distribution or fulfillment center, or any other location within the Commonwealth, constitutes a physical presence that creates certain tax obligations with Pennsylvania. Income and applicable sales taxes should be reported and remitted to the Pennsylvania Department of Revenue starting with the date that property was first located within the state.

The voluntary compliance program is offering a limited lookback period from Jan. 1, 2019. Businesses that choose to participate in this voluntary compliance program will not be liable for taxes prior to this date. They will also be given penalty relief for any non-compliance for past due tax returns that were not filed and taxes that were not paid.

Why is this business getting this letter?

The department is unable to verify tax registration or tax filings for this business and believes that it may have unpaid tax liabilities in Pennsylvania based on the business' physical presence.

What must a business do to participate in the voluntary compliance program and become compliant?

Complete the enclosed questionnaire and return it to the department within fifteen (15) days from the date of this letter. Alternatively, for your convenience, you may complete the questionnaire securely on our website at **www.revenue.pa.gov/baqinv**. This office will review the information provided, as well as other available information, to determine if this business may be subject to sales and/or income taxes. Those businesses that are determined to be subject to Pennsylvania taxes will be registered and notified of their collection and filing obligations.

If the business would like to register to begin collecting Pennsylvania sales tax, complete the online application at **www.pa100.state.pa.us**. It is important to enter a business start date of Jan. 1, 2019 on the PA-100 and complete Section II of the enclosed questionnaire.

The business may also be required to report and pay Pennsylvania income tax. The type of filing is based on the business' structure or filing election.

Could Pennsylvania's economic presence law apply to these businesses?

The sales tax economic presence law enacted in Act 13 of 2019 (See 72 P.S. § 7202 et seq.) applies only to those businesses with no physical presence in Pennsylvania. If this business has property or inventory located within Pennsylvania, it does not fall under the provisions of these laws.

What happens if the department is unable to verify compliance?

Failure to provide the information requested will result in additional enforcement actions and the business will forfeit any penalty relief or limited lookback provisions provided by the voluntary compliance program.



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How do I submit the completed Business Activity Questionnaire?

The questionnaire should be completed and submitted to the department by either email at **ra-rv-brtm-discovery@pa.gov** or fax at 717-425-2952.

Who do I contact with questions?

If you have any questions or concerns about this notice, you can contact the Discovery Division at 717-772-2960, Option 1 for Nexus. You can also email questions and the completed questionnaire to the department at **ra-rv-brtm-discovery@pa.gov**. You should reference your case number or Revenue ID number when contacting this office.

Enclosures

REVENUE ID: 2245246401
CASE ID: 300000283571

INSTRUCTIONS:

Complete all sections of the Business Activity Questionnaire and Email to ra-rv-brtm-discovery@pa.gov or Fax to (717) 425-2952.

SECTION I		BUSINESS INFORMATION	
Legal Name:		Telephone Number:	
Business Location Street:		City:	State: Zip:
Tax ID Number:	Tax ID Type: <input type="checkbox"/> Federal Entity Identification Number (FEIN) <input type="checkbox"/> Social Security Number (SSN) <input type="checkbox"/> Individual Taxpayer Identification Number (ITIN)		
Enter the following information for Owners, Officer, Partners or other Responsible Parties: (Use a separate sheet of paper if additional space is needed.)			
Name:		Title:	SSN/ITIN:
Mailing Address:		City:	State: Zip:
Name:		Title:	SSN/ITIN:
Mailing Address:		City:	State: Zip:
Name:		Title:	SSN/ITIN:
Mailing Address:		City:	State: Zip:
Business Entity Type: <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Sole-Proprietor <input type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____			
How is the entity treated for Federal purposes? <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Sole-Proprietor			
What Federal form was filed with the IRS in 2019? <input type="checkbox"/> Corporate Return (1120) <input type="checkbox"/> Partnership Return (1065) <input type="checkbox"/> Sole-Proprietor (1040) <input type="checkbox"/> Other: _____ <input type="checkbox"/> None			
Is the entity already registered with the Pennsylvania (PA) Department of Revenue? <input type="checkbox"/> Yes* <input type="checkbox"/> No * If Yes, enter the Revenue ID Number: _____ Or, enter an Account ID: _____			
Section II		NEW PA REGISTRATION (Online PA100 can be found at www.pa100.state.pa.us)	
As a result of this communication has the business completed the PA100? <input type="checkbox"/> Yes, the business has registered under the Revenue ID indicated on the form or has added additional taxes to an existing Revenue ID. <input type="checkbox"/> No, the business is already registered and/or filing appropriately. <input type="checkbox"/> No, the business did not complete the PA100 and the business is not registered with the PA Department of Revenue.			
Section III		BUSINESS ACTIVITY (Use a separate sheet of paper if additional space is needed.)	
Describe the business's activity including products and services provided to PA customers:			

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Does this business store property or inventory in PA? <input type="checkbox"/> Yes* <input type="checkbox"/> No	
* If Yes, enter the date the business began storing property in PA: _____	
Sales to PA customers are made by: (Mark all that apply.)	
<input type="checkbox"/> This Business <input type="checkbox"/> Marketplace Facilitator <input type="checkbox"/> Other* <input type="checkbox"/> Not Applicable	
* If Other is selected, provide an explanation in Section IV, Business Information for Other.	
Enter the value of property or inventory in PA during 2019: \$	
Enter the amount of gross sales to PA customers in 2019: \$	
Enter the amount of taxable sales to PA customers in 2019: \$	

Taxable Services and Products: For information regarding PA taxable products and services, refer to the PA Retailer's Information Guide, REV 717 available on the Department's web site at www.revenue.pa.gov.

SECTION IV MARKETPLACES AND OTHER BUSINESS INFORMATION (Use a separate sheet of paper if additional space is needed.)			
Marketplace Facilitator:			FEIN/ITIN:
Street:	City:	State:	Zip:
Telephone Number:	Website:		
If this marketplace/retailer is a foreign business entity, enter their US location or affiliation if known:			
Affiliated Business Name:			
Street:	City:	State:	Zip:

Marketplace Facilitator:			FEIN/ITIN:
Street:	City:	State:	Zip:
Telephone Number:	Website:		
If this marketplace/retailer is a foreign business entity, enter their US location or affiliation if known:			
Affiliated Business Name:			
Street:	City:	State:	Zip:

Other* Name:			FEIN/ITIN:
Street:	City:	State:	Zip:
Telephone Number:	Website:		
* If sales are made by Other selected above in Section III, provide an explanation:			

Section V BUSINESS'S ONLINE STORES	
Provide the web address(es) for any of this business's own websites:	

Section VI BUSINESS REPRESENTATIVE		
Representative Name (Printed):	Title:	Email:
Signature:	Date:	Telephone Number: